

STATE OF NEW YORK

DIVISION OF TAX APPEALS

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In the Matter of the Petition :  
of :  
**180 CANDY GROCERY TOBACCO CORP.** : DETERMINATION  
for Revision of a Determination or for Refund : DTA NO. 830810  
of Cigarette Tax under Article 20 of the Tax Law :  
for the Period December 9, 2020; and for Review :  
of a Proposed Revocation of a Certificate of :  
Authority under Articles 28 and 29 of the Tax Law :  
for the Period Ended December 31, 2021. :  
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1. Petitioner, 180 Candy Grocery Tobacco Corp., filed a petition for a revision of a determination or for refund of cigarette tax under article 20 of the Tax Law for the period December 9, 2020; and for review of a proposed revocation of a certificate of authority under articles 28 and 29 of the Tax Law for the period ended December 31, 2021.

2. On July 20, 2022, the Division of Taxation (Division) filed a motion seeking an order dismissing the petition or, in the alternative, summary determination pursuant to 20 NYCRR 3000.5 and 3000.9 (a) (1) (i) and (b) (1). Petitioner, appearing by its owner, Fadhil Karinah, did not respond to the motion.

3. In reviewing the Division’s motion, the undersigned Administrative Law Judge treated the petition as a notice of determination, assessment number L-053904031, dated July 22, 2021, and a conciliation order (CMS No. 000332702), dated November 12, 2021, that sustained a notice of proposed revocation of a sales tax certificate of authority, dated August 20, 2021, for the tax period “12/31/2021.” By order of November 17, 2022, the undersigned granted the Division’s motion to dismiss the petition for summary determination and dismissed the petition

